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TEXTBOOK ACCOUNTING

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Many school systems, large and small, now purchase textbooks and reference materials for free distribution. The purchase and distribution of such materials in any considerable quantities necessitate some scheme of textbook accounting. Such a scheme should include a statement of standards of classroom equipment, a plan for distributing textbooks, a routing of requests for purchase, and a procedure for making budgets. The purchase and distribution of textbook materials need not be left to some vague scheme of general estimates. This matter of purchasing and distributing textbooks is a matter of business and can be reduced to a definite system of accounting.

THE BUDGET

A "request for purchase" or a budget (which is really a request for purchase at some future date) should be accompanied by some form of justification. Finance committees and boards of education rightfully insist on economy and a restriction of expenditures to those which can be fully justified. Not infrequently school men have misunderstood this demand for understandable data and have been greatly chagrined at reductions in budgets and at refusals to purchase. If the purchase of textbooks, as far as the number of purchases to be made is concerned, is organized on a definite business basis, requests will in the main take care of themselves. At any rate the responsibility is definitely placed.

A blank form (Form I) calling for the following information should be used.

1. Title
2. Number in use in the schools
3. Number in stock July 1
4. Number purchased since July 1
5. Gross supply available (add Nos. 2, 3, and 4)

6. Life of book (years)
7. Percentage of replacements
8. Probable number of replacements
9. Net supply available (minus No. 8)
10. Distribution
11. Grade
12. Total needs
13. Number to be ordered

As the discussion goes forward, it is hoped that the mere details of the plan will not be discouraging. As a matter of fact, the various steps outlined are necessarily widely distributed, some to the teachers, some to the principals, some to the supply room, and some to the purchasing department. Again, the responsibilities are spread by grades, by subjects, and by buildings. Also the plan details the operations for the entire school year. What may seem complex becomes extremely simple when properly distributed.

THE INVENTORY

Item 2 of Form I covers the number of books in use in the schools. This information should be obtainable from the school inventories. In general, the school inventory should show two sets of facts: the distribution of books by schools and the distribution of books by titles. A convenient form for the inventory by schools is a loose-leaf binder in which the books are alphabetically listed by subjects. If there are a number of schools, there should be a separate inventory book for each school. These books can then be filed and referred to conveniently.

A workable list of items for recording information concerning the number of books in use in the schools follows (Form II):

1. Title (enter titles alphabetically by subjects)
2. Number on hand, 1920 (the number in the schools)
3. Number received since July, 1920 (this is the number received by each school)
4. Number returned to Supply Department (this is the number of books returned by each school to supply rooms)
5. Number destroyed through contagious disease
6. Number lost and fine paid
7. Total on hand at date (books not usable should be returned before inventory is taken)
8. (To be filled in at business manager's office) Unit total

9. Grade (indicate by half grades)
10. Standard quota (this is the standard distribution)
11. Shortage (this is the schools' estimate of the additional number needed for the next school year)
12. Overage (these books may be used in other schools)

In addition to the information about the number of books in each school there should be a further summary showing the total number of copies of each book in all of the schools. With many titles and with many schools this becomes a complicated task. The following form may prove usable.

Title: *Bunnies in Toy Land*. Total: 500

	0	1	2	3	4	5	6	7	8	9
0.....										
1.....						50				
2.....								25		37
3.....				40						
4.....						80				
5.....		20							123	
6.....										
7.....					50					
8.....							75			
9.....										

The inventory recommended is an adoption of the classifier already familiar to statistical workers. The initial or key card should carry an alphabetical list of all of the schools. Each school has a number by which it is known. The card is read as follows: School No. 29 has 37 copies of *Bunnies in Toy Land*, School No. 58 has 123 copies, etc.; the total number of copies in the schools is 500. A 4×6 card file by titles would show instantly the total number of copies of a given title in use throughout the schools at any given time.

The most favorable time, everything considered, for taking an inventory is near the close of the school year. Worn-out copies

should be returned before inventory is taken. The inventory should show the number of usable books. Besides the books already in the schools, as shown in the inventory, there are books in the central supply room. Item 3 of Form I indicates the number of such books in stock. Items 2, 3, and 4 taken together make up the supply of books available for the ensuing year. The purchases referred to in Item 4 are made on the basis of the needs as indicated in Items 11 and 12 of Form II. With next year's supply of books ascertained, budget-making for the year following may proceed. Actual budget-making can be started early in the autumn and must usually be completed before December or January.

DEPRECIATION

What is the life of a book? This should be the subject of systematic research. A very small error, however, at this point leads to strange figures in the end. The life of a book varies with its physical make-up, with the purpose for which it is used, with the type of school, and with the type of child. A book with a good binding, everything else being equal, will outlast one with a poor binding; a reference book used monthly should last longer than a textbook used daily; a book used in the upper grades usually lasts somewhat longer than one used in the lower grades; a book used in a platoon school may not last as long as one used in a regular school; and one used in certain districts may not last as long as one used in other districts. With these facts in mind, the approximate life of the book may be ascertained. As a matter of fact, Form I, when used over a period of years, provides a check on itself; that is, for each yearly calculation of the percentage of depreciation, there is the corresponding June inventory showing the actual depreciation. The percentage of depreciation is systematically checked and eventually somewhat established.

STANDARDS OF DISTRIBUTION

The outline up to this point has dealt with the supply of books in the schools. The discussion must now turn to the procedure by which the *needs* of the school are ascertained. One of the first points in a systematic study of school *needs* is some scheme of

textbook distribution. Such a distribution should indicate, title by title, the number of copies per pupil that will be supplied: 1 copy per pupil, 1 per two pupils, 1 per ten pupils, etc.; that is, when a book is recommended for purchase it should be accompanied by a statement showing the number of books to which each school is entitled.

TABLE I

Book	Distribution	Grade
A.....	1 copy per pupil	VIII
B.....	1 copy per room	IV-VI
C.....	1 copy per 10 pupils	VI
D.....	1 copy per pupil	II-III
E.....	1 copy per building	V-VI
F.....	1 copy per 2 pupils	VII

The distribution shown in Table I should be accompanied by a statement of the grade or grades in which the book is to be used. Book A is for use in the eighth grade, one copy per pupil; Book B is for use in the fourth, fifth, and sixth grades, one copy per room, and so on through the list. With a statistical statement of the total school enrolment by half grades, with a statement of the number of classes for each half grade for the school system, and with the total number of school buildings known, the exact number of books needed for the ensuing year may be determined. The total school enrolment is used in determining the number of books needed when the distribution is one per pupil; the total number of classes is used when the distribution is one per room or class; and the total number of schools is used when the distribution is on the building basis—one per building, five per building, etc.

Allowance for increased enrolment should not be overlooked. Item 10, Form I, should show this distribution; Item 11, the grade or grades in which the book is to be used; and Item 12, the total needs for the ensuing year. The total of Item 9 (net available supply) subtracted from the total of Item 12 (total needs) should result in the number of books to be entered in the regular textbook budget (Item 13).

The distribution (standard quota) here explained is the same as that referred to in Item 10, Form II, and is used as the basis for

the actual distribution of materials to the schools. Each school is entitled to a certain definite number of books, and this number is set forth in the standard quota or distribution.

If all books were basic texts and if all texts were used uniformly throughout the system, textbook accounting would be a relatively simple matter. But, unfortunately from the point of view of accounting, there may be two texts in a given grade and subject, each used in different schools. There may be supplementary books distributed according to some scheme of varying numbers of copies per room and school. The request for any one of the numerous supplementary books in a given subject and grade involves the study of the number of other supplementary books already in the school. There is also the question of which books should be regarded as basic, which should be classified as supplementary, and which should be regarded as reference material. In order that adequate control may be established over these varying factors, there should be (1) standards of relationships between the library and classrooms and (2) minimum standards of classroom equipment.

TYPES OF MATERIALS

The general scheme of relationship between classroom and library may be brought out by the following classification of reading material. Textbooks and reference materials are of five general types:

- A. Material used so repeatedly that copies must be provided for each child.
- B. Material used repeatedly so that copies must be kept in the classroom, but not frequently enough to warrant purchase for each child.
- C. Material used frequently enough to warrant a few copies being kept in the school library, but not frequently enough to be kept in the classroom, except for short periods.
- D. General reference material for teachers, specific enough in nature to warrant its being supplied to school libraries.
- E. Material used so infrequently by either teachers or children that they should go to the public library to consult it.

We are for the present concerned solely with Types A and B.

MINIMUM STANDARDS OF CLASSROOM EQUIPMENT

There must be a standard equipment for each classroom. The statement of standards should indicate the exact equipment for each subject, grade, and type of material; that is, the administration should know the equipment subject by subject and grade by grade for each school in the system. A 3×5 card index showing the standard textbook equipment per subject, grade, and type of school should organize this information in usable form.

ARITHMETIC—V A

Type	Function	Distribution
A.....	Basic text	1 copy per pupil
1B.....	Supplementary texts	3 titles, 1 copy of each per room
1B.....	Teacher's manual	1 copy per room
1B.....	Course of study	1 copy per room

READING—VI B

Type	Function	Distribution
A.....	Literary reader	1 copy per pupil
A.....	Technical reader	1 copy per pupil
1B.....	Supplementary reading	25 titles, 1 copy per room
1B.....	Course of study	1 copy per room

HISTORY—VII B

Type	Function	Distribution
A.....	Basic text	1 copy per pupil
1B.....	Reference material	10 titles, 1 copy per room
1B.....	Pictures	25 titles, 1 copy per room
1B.....	Magazine	2 titles, 1 copy per room
1B.....	Course of study	1 copy per room

The information concerning arithmetic, reading, and history on three cards taken from the index at random shows the plan of organization. For each grade, subject, and type of school there should be a separate card. Such an index makes it possible to ascertain instantly the exact textbook equipment of any room. "A" is used to indicate basic texts; "B," supplementary or reference materials. The numerals placed before the letters indicate the number

of copies of each title to be found in a given grade or room: 1B, for example, means 1 copy per room. In actual operation the scheme is extremely simple and direct.

A standard equipment such as here discussed is not necessarily a uniform equipment. Instructional conditions vary from school to school. Books adapted to use in one section of the city are not always usable in another. It is not desirable that a single supplementary reader be used throughout a large school system regardless of these varying conditions.

The card for arithmetic provides three titles, one copy of each per room, of supplementary material. The inventory lists show not three reference books but six reference books. From this list of six books three may be selected; that is, the standardization is one of quantity rather than quality.

Again, the number of books required for good instructional work varies for the different types of schools. A platoon organization, for example, may require one-half the number of books required by the traditional school. The standards as constructed recognize three types of schools: the regular, the regular-departmentalized, and the platoon. A different and special standard of equipment is set up for each major type of organization.

In this rather extended discussion of standards, one should not lose the connection between standards of classroom equipment and budget-making. To make a budget, one must know the number of books already in use in the schools and the needs of the schools. To know the needs of the schools, one must have recognized standards of equipment. The distribution per title, referred to in the earlier part of the discussion, is meaningless except as checked against accepted standards of equipment. Without standards of equipment, books and distributions may be added endlessly. There must be a stopping point. Standards of equipment furnish the upper limit.

THE AVAILABLE SUPPLY

With hundreds of classes and with thousands of books, how is one to know when rooms are equipped up to standard? There must be at hand three things: (1) the standards of distribution, (2) the inventories, (3) the class report for each school showing the enrol-

ment by classes. The titles in the inventory are organized by subjects. The grade in which the book is to be used is indicated. Suppose that one desires to check the supply of books in arithmetic in the third grade in School X. First check the inventory on the basic texts. For the third grade one finds forty copies of Book A and eighty copies of Book B. The standard distribution is one per pupil. The class report shows that there are eighty pupils. There is obviously an oversupply of forty books. The supplementary material can be checked in a similar manner.

Textbook accounting opens up a new field of studies. To what degree has the school attained an equitable distribution of books from grade to grade and from subject to subject? What is a proper standard of distribution—per subject, per grade, per pupil? What is the life of a book? And there are others.

The outline here given will amply serve its purpose if it stimulates discussion and further study of these and other problems in the field of textbook accounting.